Sri B. D. JATTI.—I beg to move :

"That the Mysore Sales Tax (Amendment) Bill, 1964, as amended, be passed."

Mr. SPEAKER.—The question is :

"That the Mysore Sales Tax (Amendment) Bill, 1964, as amended, be passed."

The motion was adopted.

THE MYSORE AGRICULTURAL INCOME TAX (AMENDMENT) BILL, 1964.

Motion to consider.

Sri B. D. JATTI.—I beg to move :

"That the Mysore Agricultural Income Tax (Amendment) Bill, 1964, be taken into consideration."

Mr. SPEAKER.—Motion moved :

"That the Mysore Agricultural Income Tax (Amendment) Bill, 1964, be taken into consideration."

Sri B. D. JATTI.—Clause 2 in the Amending Bill is just on the lines of the provision under the Indian Income Tax Act in Section 40 (C) which vests discretion in the Income Tax Officer to allow expenditure in the above-mentioned category of cases if in his opinion, the expenditure is not unreasonable having regard to the legitimate business needs of the Company and the benefit derived by it or accruing therefrom. So, similar provision was suggested last year during the discussion here and the Upper House. Now that provision has been made. It gives relief to Planters. Section 2 (2) refers to amendment of Section 5, Explanation 1. There only the term 'plant' has been defined. Now, if only plant is to be found there and if it is only defined, then there is some difficulty regarding the buildings which are constructed by the planters for the use of the workers working in the area. So, as it is found necessary that expenditure incurred for construction of buildings for providing amenities for labourers under the Plantation Labour Act should be considered for the purpose of allowing deduction in the calculation of assessable agricultural income, the definition of term 'building' is proposed to be inserted here. Then Sir, Explanation 2 to Section 5. That provides allowance in respect of all re-planting expenditure up to 10 per eent of expenditure incurred exclusively on new plantations of plants for green perennial crops under rule 33. But when that matter was referred to High Court, in Writ Petition No. 742, the High Court held that rule 33 was inconsistent with section 5 (k) and therefore heldto be bad in law and therefore deleted. It is therefore

(SRI B. D. JATTI)

considered necessary that provision should be made in the Act itself to allow deduction of 10 per cent of expenditure incurred exclusively on new cultivation of areca or coffee. These are reliefs which are given to the people for plantation crops as they will export coffee, etc., to foreign countries and earn foreign exchange.

† **Sri G. V. GOWDA.**—Mr. Speaker, Sir, though we have unanimously passed the Mysore Sales Tax (Amending) Bill, so far as this Bill is concerned, I believe that it is not proper on our part to support it for the simple reason that it wants to give relief to those persons who in my opinion are not eligible at all from the point of view of our goal to establish democratic socialist society. In the original Act, it has been definitely held that the benefit that has to be taken or remuneration that is to be given or amenities that are to be provided to a director in a company or a relative, cannot be considered as expenditure at all for the purpose of giving deductions in the Agricultural Income Tax. It has been held that it cannot be taken as an expenditure at all, because they float the company and they derive the income and whatever the balance be, it goes to them. It cannot be said that because I am a director or I am a relative of a director and who has invested some capital, I have to take some remuneration which should be included in the expenditure.

Mr. SPEAKER.—His service should or should not be made remunerative ?

Sri G. V. GOWDA.—His services are there and he will get profit. Out of the income derived from the Company, after paying income-tax, whatever balance is there, it is the income to him for his service. Why should he again calculate salary or remuneration at Rs. 1,000 ? If he employs a person by paying salary, it has got to be deducted. It is an expenditure item. So far as he is concerned, the director or a person who has invested money, can it be said that he takes some salary ?

Mr. SPEAKER.—Though it is admissible as a deduction for income-tax purpose, does the member say that it should not be recognised as an item of expenditure for the purpose of agricultural income-tax ?

Sri G. V. GOWDA.—Therefore I am submitting what we have done under the Agricultural Income Tax Act as perfectly correct and any officer should not be given discretion to find out whether remuneration taken by a director or salary taken by a director or benefits taken by a director can be reasonable or not or can be taken into consideration for allowing the deductions and all that. Why should that be ?

Mr. SPEAKER.—What is the difference between income-tax and agricultural income-tax ?

Sri G. V. GOWDA.—This agricultural income-tax is derived out of agriculture.

Mr. SPEAKER.—If the charges are in excess, it has got to be reduced so that there can be no fraud. But remuneration for service rendered is legitimate expenditure. What kind of a person has the Hon'ble Member in view when he says, any company where a person ..?

Sri G. V. GOWDA.—Director or a person who has substantial interest in the company, or a relation.

Mr. SPEAKER.—A coffee plantation may be worth five lakhs, but the director may have only 10 shares. He is given remuneration. If he does not do any work to maintain himself, those charges cannot be reasonably be contended as items of expenditure.

Sri G. V. GOWDA.—Salary is included in the expenditure.

Sri A. P. APPANNA.—In the original section, even salary was not deducted.

Sri G. V. GOWDA.—There may be no necessity for a director, still they may feel that he is necessary. The word Director should be defined. He must not be receiving any other income, apart from his salary.

Mr. SPEAKER.—If he has got shares, should he not get bonus and dividend ?

Sri G. V. GOWDA.—If he is taking bonus and dividend why should he take salary ?

Mr. SPEAKER.—It is a point worth considering.

Sri G. V. GOWDA.—Here, as we have said if the Director has no substantial interest in the company.....

Mr. SPEAKER.—Under the Income-tax Act, these cases have cropped up. The first view was that there should be no such deduction from income-tax. Then the later view was that if the person really contributed services, there being no other occupation, to the real growth of the entire harvesting crop in other words, where it is not a fraud, it should be allowed. If the relation is not there, somebody else would be employed.

Sri G. V. GOWDA.—Is he not deriving income ?

Mr. SPEAKER.—Excepting dividend, bonus and remuneration. They are not income. What is the members concept of income for a director ?

Sri G. V. GOWDA.—Any person can be declared. Even fifty per cent-they can declare.

Mr. SPEAKER.—Dividend is not excluded from agricultural income-tax. It is only remuneration.

Sri G. V. GOWDA.—Bonus, salary and any other amenity this should be excluded from being taken to expenditure side for the purposes of getting concessions and deductions. You say because he contributes his service, he is entitled to some benefit. Why not you apply the same thing to the ryots. He is the person who tills the soil. Suppose a person has three acres of land-now the proposal is to enhance revenue assessment and he grows about six pallas of ragi or jola. Three pallas comes towards expenditure and the rest is three pallas. That means his income is Rs. 90 at Rs. 30 per palla. For the whole year he gets Rs. 90

(Sri G. V. Gowda)

and he has to pay Rs. 15 as tax. Then he has to live on Rs. 75. Should not something be paid for the work he does and the labour he contributes? Your contention is that because the Director contributes his services and therefore he is entitled to remuneration and therefore the expenditure paid to him as salary should be deducted from assessable income. Why not you apply the same analogy to the ryot?

Mr. SPEAKER.—In a company, there is nothing like an individual, but here, he works for himself. In a company he works for himself and the others, for the partners of the firm also.

Sri G. V. GOWDA.—It is a co-operative venture. Therefore, from that analogy, I do not think unless the director has no substantial interest in the company and his only business is to manage the affairs of the company; then he is eligible for a reasonable salary which should be given deduction to and not in other cases. If you empower the officer to decide cases in his own discretion, I am afraid that justice cannot be secured so far as the financial aspect is concerned. It is very difficult, to use one's own discretion, to judge whether the salary paid to a director is reasonable or to what extent it is reasonable. It is a complicated problem to the officer if you ask the officer to use his discretion to come to a conclusion to what extent it is reasonable. They will say that they want amenities. Every director and partner wants a fine car. They will demand a car as an amenity in the interests of the work of the company, and a good house. Does it mean that deduction should be given for all this expenditure? It is unreasonable. It is difficult to find out what is reasonable. If the director is eligible for something, give him. But to leave it to the Agricultural income-tax officer to decide whether the expenditure is reasonable for the purpose of allowing deduction, etc., is not good. Therefore, I am requesting the Finance Minister to reconsider the matter; and, see the original clause. If a director is paid, when he has no other interest, that salary would be taken into the expenditure side and there is no difficulty in getting concession. If you leave this clause as it is, every director is likely to take advantage whether he has substantial interest or not.

2-30 P.M.

[Mr. Deputy Speaker in the Chair.]

Another thing is a relative is defined:

> "relative in relation to an individual means the husband, wife, brother or sister or any lineal ascendant or descendant of that individual."

Here, brother and sister is not defined. So, if the brothers and sisters are shareholders of a company you have neglected them. I am really afraid it is really going to be abused.

Clause 3–For new cultivation of areca or coffee ten per cent of such expenditure may be deducted from the agricultural income of such person. Supposing a person has spent Rs. 50,000 for improving the land and bringing it to cultivation, if you say 10 per cent, it will be 5,000. What should happen to Rs. 45,000? I do not understand the definition. Supposing a person has spent for Rs. 50,000 for bringing land to cultivation and raises areaca or coffe. You say :

> "If in any year expenditure is incurred exclusively on new cultivation of land for growing areca or coffee plants or on maintenance of immature plants of areca or coffee, ten per cent of such expenditure may be deducted from the agricultural income of such person ".

Supposing the 10 per cent to be deducted is more than the agricultural income, he has to pay, what is to be made ? Supposing according to the calculations he has to pay Rs. 7,000 by way of income-tax, what about the balance ? So, I fail to understand the real implications of this amendment. I request the Hon'ble Minister to clarify and please see that the original sub-clause (k) about the expenditure expended in the previous year for the purpose of deriving agricultural income-tax is included in the expenditure list and they are eligible to concession.

So far as building is concerned it is stated that since under the Plantation Labour Act, buildings have to be provided for the workers it is an obligatory duty that planters have got to provide buildings for the workers—we have to consider whether this could be taken for the purpose of increased expenditure. Supposing he constructs 50 houses he would have spent Rs. 5,000. By what time this amount should be credited ? It is said " in the manner provided in the original Act ". So, how can the buildings constructed to provide for accommodation for the workers be taken into consideration while computing the agricultural income-tax is beyond one's comprehension. Supposing the building is more than this to be taken into account from next year, that will result in not getting any income from him.

The point is whether it is proper and justifiable to take into account the expenditure he makes in relation to the construction of houses under the Plantation Labour Act. That has to be treated as capital expenditure and depreciation may be allowed every year. This aspect has to be reconsidered. There are Agricultural Income-tax Acts in other States also. I do not know what they have to say in this matter. The qustion arises whether it applies to the houses constructed by the planters since 1951. It results in several complications. With these observations, I request the Hon'ble Minister not to be hasty in getting these amendments passed.

† Sri A. P. APPANNA (Virajpet).—Mr. Speaker, Sir, as regards amendment of section 5, in the original Act any remuneration or any benefit that is given to a director was not allowed to be included in the expenses. The Hon'ble Member Sri Venkatai Gowda was arguing that all the estates are owned by individuals. That is not so ; there are

(SRI A. P. APPANNA)

estates owned by partnership, firms and companies. In the original Act, if a director is employed and given a salary to look after the management of the estate, there was no provision like this in respect of it. In the original Act, suppose in a company there is a director and his son who is very efficient is appointed to look after the estate, the amounts given to him by way of remuneration or benefit or amenity shall not be deemed to be expenditure for the purpose of deriving agricultural income and they cannot be deducted from the agricultural income. So, a director's son who is unemployed cannot be employed in the same estate. He must seek employment in somebodyelse's estate. In the interest of the development of the estate, will it not be better to employ his own son who is well-versed in plantation. This defect is sought to be corrected in this amending Bill. If this discretion is not given to the agricultural income-tax officer to decide whether a particular manager is necessary or not for the management of an estate, who is the authority to decide ? There must be some authority to decide whether a particular expenditure is necessary or not. So, this provision must be there but the discretion must be given to the officer to see that unnecessary expenditure is not allowed.

Now, I come to the clause dealing with buildings. Under this amendment the person is entitled for depreciation only—not the entire cost. Sri G. V. Gowda suggested that it must be brought on the capital side. If it is brought on the capital expenditure side, he will be allowed only ten per cent of what he has spent.

Sri G. V. GOWDA.—He could have constructed the building before the agriculture income-tax came into force. He should be now allowed to show that he has built it from the agricultural income.

Sri A. P. APPANNA.—That is a different matter. To those people who have constructed under the Plantation Labour Act, they have to expend from the agricultural income. What they are asking for is only to take into consideration that amount that has been expended. Government cannot say in one voice that they must construct the buildings for the works and then say that, that expenditure could not be taken into consideration. Amenities must be provided for the workers and if the planters are spending from the income, Government say that, that expenditure must be shown on the expenditure side. What is provided for in this amendment is only depreciation and not the entire expenses. Under the capital expenditure side only ten per cent development rebate is allowed and that is once for all. If 50,000 is invested on a barren land, what is the value of the land ? It has gone up to 50,000 and so the capital has increased. That is why they have given for the development rebate ten per cent. When there is a provision for development rebate, why not on agricultural side ? Do you think that agriculture is more prosperous than industry ? When developmen

rebate is provided for industries, why not for agriculture? What is provided here is not more than what is provided in the the general income tax.

[MR. SPEAKER in the Chair].

MR. SPEAKER.—I have been following the Debate and I think there is a slight confusion. The duty cast on them to put up tenaments, houses and accommodation to the labourers involves certain expenditure; it is a capital expenditure and therefore it is provided. Revenue expenditure is for the purpose of raising the crop which when converted into cash means income which must be taxed.

SRI G. V. GOWDA.—Sir, buildings include all structures. Provision in the original clause is to allow depreciation on capital buildings. If the buildings are annually erected, further sum, subject to such conditions, are to be prescribed. It is all right there. It is sought to be given for the houses that are already constructed in the plantation colonies. Now, it is brought to include the houses constructed for the plantation workers.

SRI C. J. MUCKANNAPPA (Sira).—Sir, let us consider this after 3-30 P.M.

MR. SPEAKER.—The House will now rise and meet at 3-30 P.M.

The House adjourned for recess at Three of the Clock and reassembled at Thirty Minutes past Three of the Clock.

— —

[MR. SPEAKER in the Chair]

SRI A. P. APPANNA.—Sir, regarding the buildings, what is provided for in the amendment is that a depreciation allowance is allowed. The entire expenses for the building cannot be brought one year itself. Depreciation is allowed only on what is expended for a particular building and the depreciation provided ranges from 3½ to 5 per cent. It is necessary because the building depreciates and the depreciation value must be given to the planters, who build the building under the Plantation Labour Act for the workers. It is a building meant for the agricultural production, because the workers who work live there and they are for the development of agriculture. So, the entire expenses in a particular year is not allowed to be deducted from the agricultural income-tax. Only a depreciation is provided for, and in expanding the building, they have included the amenities that are provided for workers.

Regarding the 'development rebate' that is proposed in the amending Bill, I would like to know why this development rebate is confined to Coffee plantations only. It must be applicable to cardamom, Coconut, Orange and Rubber plantations also, because they also come under plantations. The development rebate must be provided for all hese plantations. Hon'ble Member, Sri G. V. Gowda was suggesting

(Sri A. P. Appanna)

that 10 per cent rebate is not over and above the expenditure that is allowed. Even if a new acreage is taken and Rs. 50,000 is spent, that amount of Rs. 50,000 is not allowed to be included in the expenses at any time. What is proposed here is, 10 per cent of the expenses are allowed in the first year and nothing else. In the subsequent year if the Government think that agriculture is more prosperous than industry, it is a different matter. The development of agriculture must be encouraged. If that is so, what is provided for in the industrial side must at least be provided on the agricultural side. In fact, if 10 per cent is provided on industrial side, the agricultural side must be provided 20 per cent. If you provide 10 per cent develop.nent rebate, the planters will be induced to have more cultivation and if there is more cultivation, more income will be there and more agricultural income-tax will come to Government.

Sri G. V. GOWDA.—The land value will go up. Then how is he entitled for rebate ?

Mr. SPEAKER.—If new lands are reclaimed, that may happen. What we are discussing is only income out of the annual harvest. When it is not going to yield anything at all, where is the inducement ? More tax is payable only when it begins to yield.

Sri G.V. GOWDA.—The more the income the more the tax.

Mr. SPEAKER.—How can it be when there is no production ? It is not a paddy crop. Paddy crop yields every year, but Coffee and Rubber Crops require some time.

Sri A. P. APPANNA.—In the new cultivation, what is spent for raising new cultivation at any stage, that expense can be deducted. The Hon'ble Member, Sri G. V. Gowda said that it adds to the value of the capital expenditure. But what happens to the capital after 40 years when the life of the plant goes ?

Sri G. V. GOWDA.—Depreciation is there.

Sri A. P. APPANNA.—Where is it provided ? When you say that the new cultivation is done, the value increases. After 40 years it comes to the same.

Sri C. J. MUCKANNAPPA.—Are you not going to deduct this money for general income-tax ? What is the basis on which general income-tax is leved ?

Sri A. P. APPANNA.—That is altogether a different matter. What is expended for the new cultivation, we cannot deduct anywhere. No provision is made for depreciation.

Sri G. V. GOWDA.—It has been realised through a period of 40 years.

Sri A. P. APPANNA.—How can it be ? There must be a provision. There is provision for depreciation with regard to buildings, other machinery and coffee plantation. So far as other plants are concerned, no depreciation is allowed. Therefore, this provision of 10 per cent is an inducement for the planters to have new cultivation which will

result in more acreage being brought under plantation and the income will be more and the agricultural income-tax will be more. So, this is a welcome measure and it is going to encourage the planters to have more scientific cultivation in the State and thereby we will have more income to the State also.

With these observations, I conclude.

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಸ್ವಾಮಿ! ಈಗ ನಮ್ಮ ಮುಂದಿರತಕ್ಕ ವ್ಯವಸಾಯೋತ್ಪನ್ನ ತೆರಿಗೆಗೆ ಸಂಬಂಧಪಟ್ಟ ತಿದ್ದುಪಡಿಯನ್ನು ನಾನು ವಿರೋಧಿಸುತ್ತೇನೆ. ಒಂದು ಕಡೆ ಹಣಬೇಕು, ಇನ್ನೊಂದು ಕಡೆ ಶ್ರೀಮಂತರಿಗೆ ಎಲ್ಲಾ ಸವಲತ್ತುಗಳು ಬೇಕು ಎಂದು ಹೇಳತಕ್ಕಂಥ ಸರ್ಕಾರದ ದ್ವಂದ್ವ ಯುದ್ಧ ನಿಲ್ಲುವತನಕ ಈ ದೇಶಕ್ಕೆ ಒಳ್ಳೆಯದಾಗುವುದಿಲ್ಲ. ಪ್ಲಾನ್ ಟಾರ್ಗೆಟ್ಟಿಗೆ ಸಹಾಯ ಮಾಡಬೇಕು, ಅದಕ್ಕೋಸ್ಕರ ಹಣ ಬೇಕು ಎಂದು ಪುಸ್ತಕ ಭಂಡಾರಗಳ ಸಂಬಂಧವಾದ ಒಂದು ತೆರಿಗೆಯನ್ನು ಈಗ ಹಾಕುತ್ತಿದ್ದೀರಿ. ಏನಾದರೂ ಒಂದು ಸಾಮಾನನ್ನು ತೆಗೆದುಕೊಳ್ಳುವುದಕ್ಕೆ ಬಂದರೆ ಅದರ ಮೇಲೂ ತೆರಿಗೆಯನ್ನು ಹಾಕುತ್ತೀರಿ. ಬಡವರು ಯಾರಾದರೂ ಬಂದು ಒಂದು ಕನ್‌ಸೆಷನ್ ಕೇಳಿದರೆ ಅದನ್ನು ಕೊಡುವುದಕ್ಕಾಗುವುದಿಲ್ಲ ಎಂದು ಹೇಳುತ್ತೀರಿ. ಆದರೆ ಲೇಬರ್ ಆಕ್ಟಿನಿಂದ ಶ್ರೀಮಂತರಿಗೆ ತೊಂದರೆಯಾಗಿದೆ ಎಂದು ಹೇಳಿ ಅವರು ಕೂಲಿಗಾರರಿಗೆ ಕಟ್ಟಿಸಿಕೊಡತಕ್ಕ ಮನೆಗಳಿಗೆ ಖರ್ಚು ಮಾಡತಕ್ಕ ಹಣದ ಮೇಲೆ ಇಕಂಟ್ಯಾಕ್ಸ್ ಹಾಕುವುದಿಲ್ಲ. More production-more loans will be reclaimed. ಎಂದು ಹೇಳಿ ಇಸೆನ್‌ಟೀವ್ ಕೊಡುತ್ತೀರಿ, ಆದ್ದರಿಂದ ಹೆಚ್ಚಿಗೆ ಜಮೀನು ಯಾರಿಗೆ ಇರತ್ತದೆಯೋ ಆದಾಯವೂ ಅವರಿಗೇ ಹೋಗುತ್ತದೆ. ಅವರು ರಾಯರ್ ರೋಡಿನಲ್ಲಿ ತಿರುಗಾಡುವುದಕ್ಕೆ ಆಗುತ್ತದೆ. ಆದರೆ ಅಗ್ರಿಕಲ್‌ಚರರ್ ಇಕಂಟ್ಯಾಕ್ಸ್ ಕೊಡುವುದಕ್ಕೆ ಆಗುವುದಿಲ್ಲವೇ! ಯಾವುದೋ ಒಂದು ಹೆಸರಿನಲ್ಲಾ ಒಂದು ಲೆಕ್ಕ ಬರೆಯುವುದು ಅದನ್ನು ತಮ್ಮ ಆದಾಯದಲ್ಲಿ ಡಿಡೆಕ್ಟ್ ಮಾಡುವುದು. ಕಾಫಿ ಎಸ್ಟೇಟಿನಲ್ಲಿ ಒಬ್ಬ ಅಧಿಕಾರಿಗೆ ಒಂದು ತಿಂಗಳಿಗೆ 1,500 ರೂಪಾಯಿಗಳಂತೆ ಒಂದು ವರ್ಷ ಸಂಬಳವನ್ನು ಕೊಟ್ಟು, ಅದನ್ನು ಆದಾಯದಲ್ಲಿ ಡಿಡಕ್ಟ್ ಮಾಡಿದರೆ ಸರ್ಕಾರಕ್ಕೆ ಕಾಫಿ ಪ್ಲಾನ್‌ಟೇಷನ್ನಿಂದ ಆದಾಯ ಬರುತ್ತದೆಯೇ! ಅಗ್ರಿಕಲ್‌ಚರರ್ ಇಕಂಟ್ಯಾಕ್ಸಿಗೆ ಪ್ಯಾವಿಜನ್ ಎಲ್ಲಿ ಉಳಿಯುತ್ತದೆ ಎಂಬುದನ್ನು ಯೋಜನೆ ಮಾಡಬೇಕು. ಜನರರ್ ಇಕಂಟ್ಯಾಕ್ಸಿನಲ್ಲಿ ಯಾವ ಆಧಾರದ ಮೇಲೆ ಲೆಕ್ಕವನ್ನು ಕೊಡುತ್ತಾರೆಯೋ ಅದನ್ನೆಲ್ಲಾ ಅಗ್ರಿಕಲ್‌ಚರರ್ ಇಕಂಟ್ಯಾಕ್ಸಿನಲ್ಲಿ ಡಿಡಕ್ಟ್ ಮಾಡಿದರೆ ಏನು ಉಳಿಯುತ್ತದೆಯೋ ಅದರ ಮೇಲೆ ಇಕಂಟ್ಯಾಕ್ಸ್ ಹಾಕುವುದಿಲ್ಲ. ಈ ರೀತಿ ಮಾಡುವುದಾದರೆ ಎಷ್ಟು ಜನ ನಮಗೆ ಆದಾಯ ಇದೆ ಎಂದು ಹೇಳುತ್ತಾರೆ! ಅಗ್ರಿಕಲ್‌ಚರರ್ ಇಕಂಟ್ಯಾಕ್ಸಿನಲ್ಲಿ ಡಿಡಕ್ಷನ್ ಸವಲತ್ತು ಬೇಕು. ಇತರ ಎಲ್ಲಾ ಸವಲತ್ತುಗಳೂ ಬೇಕು. ಹಾಗಾದರೆ ಈ ದೇಶದಲ್ಲಿ ತೆರಿಗೆ ಕೊಡುವವರು ಯಾರು? ಕಾಫಿ ಪ್ಲಾಂಟೇಷನ್ನಿನವರು ತೆರಿಗೆ ಕೊಡುವುದಿಲ್ಲ, ತೆಂಗಿನ ತೋಟದವರು, ಅಡಿಕೆ ತೋಟದವರು ತೆರಿಗೆ ಕೊಡುವುದಿಲ್ಲ. ಹಾಗಾದರೆ ತೆರಿಗೆಯನ್ನು ಕೊಡುವವರು ಯಾರು? ಇಡ್ಯೆರೆಕ್ಟಾಗಿ ಕನ್ಸ್ಯೂಮರ್ಸ್ ಕೊಡಬೇಕಾಗುತ್ತದೆ. ಅದಕ್ಕೋಸ್ಕರ ನಾನು ಈ ಬಿಲ್ಲಿನ ಮೇಲೆ ಮಾತನಾಡಬಾರದು. ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಅಮೆಂಡ್‌ಮೆಂಟ್ ಬಿಲ್ಲಿನ ಮೇಲೆ ಮಾತನಾಡಬೇಕೆಂದಿದ್ದೆ. ಆದರೆ ಅದು ಪಾಸಾಗಿ ಹೋಯಿತು. ಅದನ್ನೂ ಸಹ ನಾನು ಒಪ್ಪುವುದಿಲ್ಲ. ಏತಕ್ಕೆಂದರೆ ಪೊನ್ನೆ ಲ್ಯಾಂಡ್ ರೆವಿನ್ಯೂ ಹೆಚ್ಚಿಸುವುದಕ್ಕೆ ಕಾರಣವನ್ನು ತಿಳಿಸಿದರು. ಈಗ ಕಾಫಿಪ್ಲಾಂಟರುಗಳಿಗೆ ಇದರಲ್ಲಿ ಅನುಕೂಲ ಮಾಡಿದ್ದಾರೆ. ಡಿಪ್ರಿಸಿಯೇಷನ್ ಕೊಟ್ಟದ್ದು ಮ್ಯಾನೇಜ್‌ಮೆಂಟಿನವರಿಗೆ ಸಂಬಳವನ್ನು ಕೊಟ್ಟದ್ದು ಇದನ್ನೆಲ್ಲಾ ಕಾಫೀ ಪ್ಲಾಂಟರ್ ಆದಾಯದಲ್ಲಿ ಡಿಡಕ್ಟ್ ಮಾಡಿದರೆ ಕಾಫಿ ಪ್ಲಾಂಟೇಷನ್ನಿಂದ ಸರ್ಕಾರಕ್ಕೆ ಆದಾಯ ಬರುತ್ತದೆಯೇ! ಇದೆಲ್ಲಾ ಶ್ರೀಮಂತರ ಒತ್ತಡ ಎಂದು ಕಾಣುತ್ತದೆ. ಕಾಫಿ ಬೆಳೆಯುವವರಿಗೆ ಇಸೆನ್‌ಟೀವ್ ಬೇಕು, ಅಡಿಕೆ ಬೆಳೆಯುವವರಿಗೆ ಇಸೆಂಟೀವ್ ಬೇಕು, ಅದಕ್ಕೋಸ್ಕರ ಅಗ್ರಿಕಲ್‌ಚರರ್ ಇಕಂಟ್ಯಾಕ್ಸನ್ನು ಸ್ಕ್ರಾಪ್ ಮಾಡಿಬಿಡಿ. ಬತ್ತ ಬೆಳೆಯುವವರಿಗೆ, ಜೊಬ್ಬಾಕೋ ಬೆಳೆಯುವವರಿಗೆ ಇತರ ಆಹಾರಾಧಾನ್ಯವನ್ನು ಬೆಳೆಯುವವರಿಗೆ ಇನ್‌ಸೆಂಟೀವ್ ಬೇಡವೇ? ಪ್ರತಿಯೊಂದು ಬೆಳೆಯನ್ನು ಬೆಳೆಯುವವರಿಗೂ ಇಸೆಂಟೀವ್ ಬೇಕು. ಅದಕ್ಕೆ ಏನು ಪ್ರಾವಿಜನ್ ಮಾಡಿದ್ದೀರಿ! ಹೊಗೆಸೊಪ್ಪಿನಿಂದ ಫಾರಿನ್ ಎಕ್ಸ್‌ಚೇಂಜ್ ಸಿಕ್ಕುತ್ತದೆ. ಹುಣಸೇಬೀಜಕ್ಕೆ ಫಾರಿನ್ ಎಕ್ಸ್‌ಚೇಂಜ್ ಸಿಕ್ಕುತ್ತದೆ. ಆದ್ದರಿಂದ ಬರೀ ಕಾಫೀ ಬೀಜದಿಂದ ಮಾತ್ರ ಫಾರಿನ್ ಎಕ್ಸ್‌ಚೇಂಜ್ ಇದೆ ಎಂದು ಇದಕ್ಕೆ ಕನ್‌ಸೆಷನ್ ಕೊಡುತ್ತಾ ಇರುವುದನ್ನು ನೋಡಿದರೆ ನನಗಾದರೂ ಅನ್ನಿಸುತ್ತದೆ ಸರ್ಕಾರದವರು ಹೀಗೆ ಶ್ರೀಮಂತರ ಕೈಗೊಂಬೆಯಾಗಬಾರದು ಎಂದು. ಕಾಫಿಪ್ಲಾಂಟರುಗಳ ಮತ್ತು ದೊಡ್ಡ ದೊಡ್ಡ ಅಡಿಕೆ ತೋಟದ ಮಾಲೀಕರ ಕೈಯಲ್ಲಿ ಬಿದ್ದು ಸ್ಟೇಟ್‌ಮೆಂಟ್ ಆಫ್ ಅಬ್ಜೆಕ್ಟ್ಸ್ ಅಂಡ್

(ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ)

ರೀಜನ್ಸ್‌ನಲ್ಲಿ ಏನು ಹೇಳಿದ್ದೀರಿ ? ಹಿಂದೆ ನಾವು ಈ ಮಸೂದೆಯ ಮೇಲೆ ಮಾತನಾಡಿದಾಗ ಮಾನ್ಯ ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳು ನೀವು ಹೇಳುವುದು ಶುದ್ಧ ಸುಳ್ಳು. ನೀವು ನುಮ್ಮನೆ ವಿರೋಧ ಮಾಡುತ್ತಿದ್ದೀರಿ ಎಂದು ಹೇಳಿದರು. ಈಗ ಹೊಸ ಬೆಳಕು ಏನು ಚೆಲ್ಲಿದ್ದೀರಿ ? ಕಾಫಿಪ್ಲಾಂಟರುಗಳಿಗೆ ಅಗ್ರಿಕಲ್‌ಚರಲ್ ಇಕಂಟ್ಯಾಕ್ಸ್ ಹಾಕದೇ ಇದ್ದರೂ ಲೇಬರ್ ಆಕ್ಟ್‌ನ್ನು ಅವರ ಮೇಲೆ ಎನ್‌ಫೋರ್ಸ್ ಮಾಡುತ್ತೀರಿ, ಕೂಲಿಗಾರರಿಗೆ ಮನೆಗಳನ್ನು ಕಟ್ಟಿಕೊಡುವುದಕ್ಕೆ ಸಹಾಯ ಮಾಡುತ್ತೀರಿ. ಬೇರೆ ಯವರ ಹೆಸರಿನಲ್ಲಿ ಶ್ರೀಮಂತರಿಗೆ ಏನಾದರೂ ನವಲತ್ತು ಸಿಕ್ಕಬಹುದು. ಈ ದೇಶದಲ್ಲಿ ಇಂಥಾ ಪದ್ಧತಿಯನ್ನು ಅನುಸರಿಸಬೇಡಿ. ನಾನು ಈ ತಿದ್ದುಪಡಿಯನ್ನು ಒಪ್ಪಿಕೊಳ್ಳುವುದಕ್ಕಾಗುವುದಿಲ್ಲ. ನೀವು ಈ ರೀತಿ ಮಾಡುವುದಾದರೆ ಕಾಫಿಪ್ಲಾಂಟರುಗಳು ತಮಗೆ ಲಾಭ ಬಂದಿದೆ ಎಂದು ಲೆಕ್ಕವನ್ನು ಕೊಡುವುದಿಲ್ಲ. ನೀವು ಈಗ ಅವರಿಗೆ ಏನು ಡಿಡಕ್ಷನ್ ಕೊಡಬೇಕೆಂದು ಇಟ್ಟುಕೊಂಡಿದ್ದೀರೋ ಎಲ್ಲಾ ಅದರ ಒಳಗಡೆ ತೋರಿಸುವುದಕ್ಕೆ ಪ್ರಯತ್ನ ಮಾಡುತ್ತಾರೆ. ಕಾಫಿ ಪ್ಲಾಂಟರಿಗೆ ಬರತಕ್ಕ ಆದಾಯದಲ್ಲಿ ನೌಕರರ ನಂಬಳ ಡಿಪ್ರಿಸಿಯೇಷನ್-ಇತ್ಯಾದಿಗಳೆಲ್ಲಾ ಹೋಗಿ ಆದಾಯ ಬರುವುದಿಲ್ಲ. ಆದ್ದರಿಂದ ಸರ್ಕಾರಕ್ಕೆ ಕಾಫಿ ಪ್ಲಾಂಟರುಗಳಿಂದ ಅಗ್ರಿಕಲ್‌ಚರಲ್ ಇಕಂಟ್ಯಾಕ್ಸ್ ಬರುವುದಿಲ್ಲ. ನಮ್ಮ ದೇಶದಲ್ಲಿ ಎರಡು ಕಂಪೆನಿಗಳಿವೆ. ಒಂದು ಸಿಮೆಂಟ್ ಫ್ಯಾಕ್ಟರಿ ಮತ್ತೊಂದು ಪೇಪರ್ ಫ್ಯಾಕ್ಟರಿ. ಅದರ ಮಾಲೀಕರು ತನ್ನ ಮಗಳನ್ನೇ ಆ ಫ್ಯಾಕ್ಟರಿಗೆ ಸೆಕ್ರೆಟರಿಯಾಗಿ ನೇಮಕ ಮಾಡಿಕೊಂಡಿದ್ದಾರೆ. ಆ ಸೆಕ್ರೆಟರಿಯವರಿಗೆ ಒಂದು ತಿಂಗಳಿಗೆ 2,550 ರೂಪಾಯಿ ನಂಬಳವನ್ನು ಕೊಡುತ್ತಿದ್ದೇವೆಂದು ಹಾಕಿಕೊಂಡಿದ್ದಾರೆ. ಪೇಪರ್ ಫ್ಯಾಕ್ಟರಿ ಮತ್ತು ಸಿಮೆಂಟ್ ಫ್ಯಾಕ್ಟರಿಯಲ್ಲಿ ಬಂದ ಆದಾಯಕ್ಕೆ ಇಕಂಟ್ಯಾಕ್ಸ್ ಕೊಡುವಾಗ ಈ ಸೆಕ್ರೆಟರಿ ನಂಬಳ ಎಂದು 25-30 ಸಾವಿರ ರೂಪಾಯಿಗಳನ್ನು ಅದರಲ್ಲಿ ಡಿಡಕ್ಟ್ ಮಾಡುತ್ತಾರೆ. ಈ ರೀತಿ ಒಟ್ಟು ಆದಾಯದಲ್ಲಿ 25-30 ಸಾವಿರ ರೂಪಾಯಿಗಳನ್ನು ತೆಗೆದುಹಾಕಿದರೆ ಎಷ್ಟು ಇಕಂಟ್ಯಾಕ್ಸ್ ಕಡಿಮೆ ಆಯಿತು ಎಂಬುದನ್ನು ಲೆಕ್ಕ ಹಾಕಿ ! ಶ್ರೀಮಂತರು ತೆರಿಗೆ ಬೀಳುತ್ತದೆ ಎಂದು ಈ ರೀತಿ ಲೆಕ್ಕವನ್ನು ಬರೆದರೆ ಹೇಗೆ ! ಕೈಗಾರಿಕೆಗಳವರಿಗೆ ಸಾಲವನ್ನು ಕೊಡುತ್ತೀರಿ, ಇಂಡಸ್ಟ್ರಿಯಲ್ ಡೆವಲಪ್‌ಮೆಂಟಿಗೋಸ್ಕರ ಎಲ್ಲಾ ನವಲತ್ತುಗಳನ್ನೂ ಅವರಿಗೆ ಒದಗಿಸಿಕೊಡುತ್ತೀರಿ, ಫಾರಿನ್‌ನಿಂದ ಮೆಷಿನರಿಯನ್ನು ತರಿಸಿಕೊಡುತ್ತೀರಿ, ಆದರೂ ನಹ ಅವರು, ಇಕಂಟ್ಯಾಕ್ಸ್ ಕೊಡುವಾಗ ತಪ್ಪಿಸಿಕೊಳ್ಳುತ್ತಾರೆ. ಶ್ರೀಮಾನ್ ವೆಂಕಟೇಗೌಡರು ಹೇಳಿದರು ಈ ಕಾಫಿ ಬೆಳೆ ಡಾಲರ್ ಅರ್ನಿಂಗ್ ಕ್ರಾಪ್ ಆದ್ದರಿಂದ ಇದಕ್ಕೆ ಅಗ್ರಿಕಲ್‌ಚರಲ್ ಇನ್‌ಕಂಟ್ಯಾಕ್ಸ್ ಹಾಕುವುದನ್ನು ಕೊಂಚ ಸ್ಥಗಿತಮಾಡಿಬಿಡಿ ಎಂದು. ಅದಕ್ಕೋಸ್ಕರ ನಾನು ಹೇಳುವುದು ಏನೆಂದರೆ ಈ ಅಗ್ರಿಕಲ್‌ಚರಲ್ ಇಕಂಟ್ಯಾಕ್ಸ್ ಕಾನೂನನ್ನ ನಿಮ್ಮ ಪಾರ್ಟಿಯಲ್ಲ ಡಿಸ್ಕೆಡ್ ಮಾಡಿ ಇದನ್ನು ಸ್ಕ್ರಾಪ್ ಮಾಡಿಬಿಡಿ. ಒಳ್ಳೆಯ ಕಾಲ ಬಂದಾಗ, ಸೋಷಿಯಲಿಸ್ಟಿಕ್ ಪ್ಯಾಟ್ರನ್ ಆಫ್ ಸೊಸೈಟಿಯನ್ನು ಸ್ಥಾಪನೆ ಮಾಡಿ ಜನಗಳ ಜೇಬಿನಲ್ಲಿ ದುಡ್ಡು ಓಡಾಡುವಾಗ ಒಂದು ಕಾನೂನನ್ನು ಬೇಕಾದರೆ ತರೋಣ. ಶ್ರೀಮಂತರಿಗೆ ಸಹಾಯ ಮಾಡತಕ್ಕಂಥ ಪದ್ಧತಿಯನ್ನು ಅನುಸರಿಸಿ ಬಡವರು ಬಡವರೇ ಆಗುತ್ತಿದ್ದಾರೆ. ಶ್ರೀಮಂತರು ಶ್ರೀಮಂತರೇ ಆಗುತ್ತಿದ್ದಾರೆ. ಇಂಥಾ ಸರ್ಕಾರ ರೈತರಿಗೋಸ್ಕರ ದುಡಿಯುತ್ತಾರೆಯೇ ? ಸಮಾಜವಾದದ ಗುರಿಯನ್ನು ತಲುಪುತ್ತಾರೆಯೇ ಎಂದು ಕೇಳಬೇಕಾಗಿದೆ. ಈಗ ನೀವು ತರತಕ್ಕಂಥ ಸಣ್ಣ ಸಣ್ಣ ತಿದ್ದುಪಡಿಗಳನ್ನು ನೋಡಿದರೆ ನಿಜವಾಗಿಯೂ ನಿಮ್ಮ ಗುರಿ ಅದು ಅಲ್ಲ. ಶ್ರೀಮಂತರು ಶ್ರೀಮಂತರೇ ಆಗಬೇಕು ಬಡವರು ಬಡವರೇ ಆಗಬೇಕು ಎನ್ನುವಂಥ ಕಾನೂನನ್ನು ಮಾಡಿ ಶಾಸನ ಕಡಿತಕ್ಕೆ ಏರಿಸುತ್ತಿದ್ದೀರಿ. ಅದಕ್ಕೋಸ್ಕರ ನಾನಾದರೂ ಸರ್ಕಾರದವರಲ್ಲಿ ಅರಿಕೆ ಮಾಡಿಕೊಳ್ಳುವುದು ಇಷ್ಟೆ. ಸರ್ಕಾರದವರು ಇಂಥಾ ಒಂದು ನಷ್ಟವನ್ನುಭಾವಿಸುವಂತಾ ಕಾನೂನನ್ನು ಮಾಡತಕ್ಕ ಮಾರ್ಗದಲ್ಲಿ ಮುಂದುವರಿಯುತ್ತಾ ಹೋದರೆ ಹೇಗೆ? ಯಾವುದಾದರೂ ಒಂದು ಕೆರೆ ಕುಂಟೆಯನ್ನು ಕಟ್ಟಿಸಿಕೊಡಿ ಎಂದು ಕೇಳಿದರೆ ಸರ್ಕಾರದಲ್ಲಿ ದುಡ್ಡು ಇಲ್ಲ ಎಂದು ಹೇಳುತ್ತೀರಿ. ಇಂಥಾ ಸಂದರ್ಭದಲ್ಲಿ ಅಗ್ರಿಕಲ್‌ಚರಲ್ ಇಕಂಟ್ಯಾಕ್ಸಿನಲ್ಲಿ ಬರತಕ್ಕ ಹಣವನ್ನು ಕಳೆದುಕೊಂಡರೆ ನೀವು ರಾಜಭವನವನ್ನೇನು ಕಟ್ಟಿಸುತ್ತೀರಿ, ಸ್ಕೂಲುಗಳೇನು ಕೊಡುತ್ತೀರಿ, ಗ್ರಾಂಟ್ ಇನ್ ಎಯ್ಡ್ ಏನು ಕೊಡುತ್ತೀರಿ, ಮೈನರ್ ಇರಿಗೇಷನ್ನಿಗೆ ಏನು ಹಣ ಹಾಕುತ್ತೀರಿ ?

ತಾವು ಕೊಡಬೇಕಾದ ಸಾಲವನ್ನು ಹೇಗೆ ತೀರಿಸುತ್ತೀರಿ, ಸಾಲಕ್ಕೆ ಬಡ್ಡಿಯನ್ನು ಹೇಗೆ ಕೊಡುತ್ತೀರಿ! ಇದನ್ನೆಲ್ಲ ನೋಡಿದರೆ ನನಗನ್ನಿಸುತ್ತದೆ, ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳು***

Mr. SPEAKER.— Expunge those words

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—***ಎಂದರೆ ಅರ್ಥವೇನು ಸ್ವಾಮಿ! ದುಡ್ಡು ಸರ್ಕಾರಕ್ಕೆ ಬರುತ್ತದೆ, ಹೋಗುತ್ತದೆ ಎನ್ನುವುದು ತಿಳಿಯದೆ.....

ಅಧ್ಯಕ್ಷರು.—ಅದನ್ನು ಮರೆತುಬಿಡಿ.

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—***ಎಂದರೆ (ಶ್ರೀ ಜಿ. ವಿ. ಗೌಡ: ಲ್ಯಾಕ್ ಆಫ್ ಫಾರ್ ಸೈಟಡ್‌ನಸ್); ಲ್ಯಾಕ್ ಆಫ್ ಫಾರ್ ಸೈಟಡ್‌ನಸ್, ಸ್ವಾಮಿ.

ಅಧ್ಯಕ್ಷರು.—ಅದರ ಅರ್ಥ ಹಾಗಲ್ಲ. ನಾನು ಆ ಪದಗಳನ್ನು ಎಕ್ಸ್‌ಪಂಜ್ ಮಾಡಲು ಹೇಳಿದ್ದೇನೆ.

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ನಿಮಗೆ ಎಕ್ಸ್‌ಪಂಜ್ ಮಾಡುವುದಕ್ಕೆ ಅಧಿಕಾರವಿದೆ. ನನ್ನ ಭಾಷಣವನ್ನು ಪೂರ್ಣವಾಗಿ ಎಕ್ಸ್‌ಪಂಜ್ ಮಾಡುವುದಕ್ಕೂ ಅಧಿಕಾರವಿದೆ. ಇದರಲ್ಲಿ ***ಅದಕ್ಕೆ ಏನು ಅರ್ಥ ಬರುತ್ತದೆ ಎಂದು ನೋಡಿ ತೆಗೆದುಹಾಕಿ. ತಮಗೆ ಅಧಿಕಾರವಿದೆ ಎಂದು ಅದನ್ನು, ನಾವು ಹೇಳಿದ ಪದಗಳನ್ನು ಎಕ್ಸ್‌ಪಂಜ್ ಮಾಡಿಕೊಂಡು ಹೋದರೆ ಏನಾಗುತ್ತದೆ !

ಅಧ್ಯಕ್ಷರು.—***ಎಂದರೆ ಏನು ಹೇಳಿದಿರಿ ?

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಲ್ಯಾಕ್ ಆಫ್ ಫಾರ್ ಸೈಟಡನಸ್ ಎಂದು ಹೇಳಿದೆ, ಸ್ವಾಮಿ.

ಅಧ್ಯಕ್ಷರು.—ಅದನ್ನು ಶ್ರೀ ಜಿ. ವಿ. ಗೌಡರು ಹೇಳಿದರು.....

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ತಮ್ಮನ್ನು ನೋಡಿ ನನಗೆ ಹೆದರಿಕೆ ಆಯಿತು.....

Mr. SPEAKER.—The Hon'ble Member is the one person who is not capable of being frightened by anybody.

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಅದಕ್ಕೋಸ್ಕರ ಸ್ವಾಮಿ,*** ಏನಾಗಿದೆ ಎಂದರೆಆ ವಿಷಯದಲ್ಲಿ ವಿವೇಚನೆ ಇಲ್ಲದೆ, ಯುಕ್ತಾಯುಕ್ತತೆ ಇಲ್ಲದೆ ಈ ತಿದ್ದುಪಡಿ ಮಸೂದೆಯನ್ನು ತಂದಿದ್ದಾರೆ. ಅದಕ್ಕೋಸ್ಕರವಾಗಿ ಇದನ್ನು ಮಾನ್ಯ ಮಂತ್ರಿಗಳು ವಾಪಸು ತೆಗೆದುಕೊಳ್ಳಬೇಕು, ಸರ್ಕಾರದ ಖಜಾನೆಗೆ ಬರತಕ್ಕ ಹಣವನ್ನು ಶ್ರೀಮಂತರ ಕಿಸೆಯಲ್ಲಿ ಹಾಕುವುದು ಬೇಡ; ಇದರಿಂದ ಕೂಲಿಗಾರರಿಗಾಗಲೀ ಬಡವರಿಗಾಗಲೀ ಏನೂ ಅನುಕೂಲವಾಗುವುದಿಲ್ಲ, ಒಳಿತಾಗುವುದಿಲ್ಲ, ಇದನ್ನು ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳು ಸ್ವಲ್ಪ ಕಾಲ ತಡೆ ಹಿಡಿದು ಇಡಬೇಕು ಎಂದು ಹೇಳಿ ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

†Sri B. D. JATTI.—Sir, if we want to encourage agricultural particularly plantations, it is necessary to give as many incentives as possible. For industries to thrive in this State and country, we are giving several amenities and facilities and on the same lines we have to think about agriculture also. Three or four Hon'ble Members have already spoken on the clause today. Hon'ble Mr. Appanna said that development rebate may be extended to cardomum, coconut, oranges and rubber plantations. In the original definition all these things are included. I have no objection to extend the development rebate to the items mentioned by the Hon'ble Member.

There was so much discussion about building but if we look to the original clause (e) in Section 5, it is very clear "Depreciation of buildings, machinery, plant, fencing materials and furniture which are the property of the societies and which are required for the purpose of deriving agricultural income..." Here we have only explained what is meant by building. Beyond that nothing is added. It was not defined but it has been clarified by explaining the word 'building'.

Sri G. V. GOWDA.—The machinery and building mentioned in item (e) are those required for the purpose of deriving income. But the question is whether those buildings are necessary for the purpose of that income. It might be that agricultural income might be derived even without them.

Mr. SPEAKER.—It is a statutory liability. The Act imposes a liability to provide houses,.

***Expunged as ordered by the Chair.

Sri B. D. JATTI.—The Hon'ble Member has again repeated the argument which he advanced. Here we wanted clarification for the building and we have given it.

Regarding special deduction for new cultivation, 10 per cent has been provided in the Bill. There was Rule 23 under the old Mysore Agricultural Income Tax Act, 1957. But this rule was nullified by the High Court on the ground that it was not based on any of the provisions of the Act. That Rule also gave deductions for new cultivation. The hon'ble Member knows that this benefit was being given to the planters. It is not correct to say that all the share-holders in private limited companies or public limited companies are rich people. There might be poor people or widows holding one or two shares. Simply because the name plantation occurs it is wrong to presume that all people connected with are rich people and it is wrong to say that the Government is yielding to rich people. I do not want to use words which the Hon'ble Member is accustomed to use.

Regarding the word relatives, this is not the first time we are adopting it. This Act is based more or less on the principles adopted in the Income Tax Act. When that Act is amended we are trying to follow the provisions of the amended Act. That has to be taken as a standard Act. In that Act the word "relatives" has been defined in the same manner as we have defined. But Mr. G. V. Gowda was saying that he has not seen any such definition anywhere so far.

Similarly, about remuneration to Director or Managing Director who happens to be a relative or near relative, the Indian Income Tax Act provides such procedure as is laid down in this bill. We have adopted the same words as contained in that act. This is the principle which has been followed from the Income-Tax Act in the present amending Bill. Here also I think the framers of the Income-Tax Act have not been influenced by any rich people. This is the procedure that has been accepted and put into practice since a number of years and that is the practice which I have accepted. I do not wish to say anything more. I hope the House will agree to the Bill.

4-00 P.M.

Mr. SPEAKER.—The question is:

"That the Mysore Agricultural Income Tax (Amendment) Bill, 1964, be taken into consideration."

The motion was adopted.

CLAUSE 2.

Sri A. P. APPANNA.—I beg to move:

"That In sub-clause (3) in the new proviso, for the words "areca or coffee plants or on maintenance of immature plants of areca or coffee", the words "areca, cardamom, coconut, coffee, orange or rubber plants and also on maintenance of

immature plants of areca, cardamom, coconut, coffee, orange or rubber" shall be substituted."

Mr. SPEAKER.—Amendment moved :

"That in sub-clause (3) in the new proviso, for the words "areca or coffee plants or on maintenance of immature plants of areca or coffee", the words "areca, cardamom, coconut, coffee, orange or rubber plants and also on maintenance of immature plants or areca, cardamom, coconut, coffee, orange or rubber" shall be substituted."

Is the Minister going to accept it ?

Sri B. D. JATTI.—Yes.

Mr. SPEAKER.—The qustion is :

"That In sub-clause (3) in the new proviso, for the words "areca or coffee plants or on maintenance of immature plants of areca or coffee",, the words "areca cardamom, coconut, coffee, orange or rubber plants and also on maintenance of immature plants of areca, cardamom, coconut, coffee, orange or rubber" shall be substituted."

The amendment was adopted.

Mr. SPEAKER.—The question is :

"That clause 2, as amended, stand part of the Bill."

The motion was adopted.

Clause 2, as amended, was added to the Bill.

Mr. SPEAKER.—The question is :

"That Clause 1, the Title the Premable stand part of the Bill."

The motion was adopted.

Clause 1, the Title and the Preamble were addded to the Bill.

Motion to pass.

Sri B. D. JATTI.—I beg to move that the Mysore Agricultural Income Tax (Amendment) Bill, 1964, as amended, be "passed."

Mr. SPEAKER.—The question is:

"That the Mysore Agricultural Income Tax (Amendment) Bill, 1964, as amended, be passed."

The motion was adopted.